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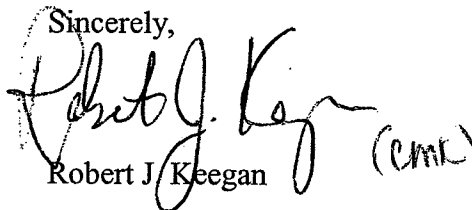
Mary L. Cottrell, Secretary
Department of Telecommunications and Energy
One South Station
Boston, MA 02110

Re: D.T.E. 03-47, Boston Edison Company, Cambridge Electric Light Company,
Commonwealth Electric Company, NSTAR Gas Company, Pension/PBOP
Adjustment Factor Compliance Filing

Dear Secretary Cottrell:

Enclosed for filing in the above-referenced matter are the responses of Boston Edison Company, Cambridge Electric Light Company, Commonwealth Electric Company and NSTAR Gas Company (together, the "Company") to the Department of Telecommunications and Energy's Information Request set forth on the accompanying list.

Thank you for your attention to this matter.

Sincerely,

Robert J. Keegan (cmk)

Enclosures

cc: Service List

Responses to Information Requests

Information Request DTE-1-1

Information Request DTE-1-1

Refer to page 1 of 2 of the Companies' 2004 Pension Adjustment Factor Calculation. Please explain why the Companies divided the carrying charges on the 12/31/03 Deferred Balance appearing on line 27 by a factor of 3.

Response

The amounts on Line 27 are the carrying charges for the year 2003 on the pension and PBOP expenses (net of deferred taxes) that were deferred from September through December 2003. Because the Department disallowed the deferral of expenses for the first eight months of the year (D.T.E. 03-47-A at 31-33, which is subject to a Motion for Reconsideration), NSTAR's calculation similarly applied carrying charges to the deferred amount for only last four months of the year. Accordingly, the annual carrying charges were divided by three (4 months/12 months).